

## REMARKS

The Examiner has imposed a Restriction Requirement under 35 U.S.C. § 121, requiring election of one of the following groups of claims for prosecution on the merits, each of which is alleged to encompass a separate invention as is described in the Office Action as follows:

Group I. Claim(s) 1-11, drawn to a co-extruded dosage form comprising a core and a shell: the core comprising an adverse agent; and a shell comprising an active agent wherein the shell at least partially surrounds the core;

Group II. Claim(s) 12-29, drawn to a co-extruded dosage form comprising: a core comprising an adverse agent; a sheath comprising a hydrophobic material which surrounds at least a portion of the core; and a shell comprising an active agent which surrounds at least a portion of the sheath;

Group III. Claim(s) 30, drawn to a kit for treating pain in a patient;

Group IV. Claim(s) 31-47, drawn to a method for making a tamper-resistant dosage form comprising a) forming a multilayer extrudate by co-extruding: a core comprising an adverse agent; and a shell comprising an active agent which at least partially surrounds the core; and b) rendering the multilayer extrudate to form at least one particle;

Group V. Claim(s) 48-63, drawn to a method of making a tamper-resistant dosage form comprising a) forming a multilayer extrudate by co-extruding: a core comprising an adverse agent; a sheath comprising a hydrophobic material which at least partially surrounds the core and a shell comprising an active agent which at least partially surrounds the core; and b) using a rolling punch to form one or more particles from the multilayer extrudate; and c) incorporating one or more particles into a dosage form; and

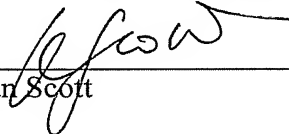
Group VI. Claim(s) 64-65, drawn to a method of treating a condition, or a symptom thereof, in a patient comprising administering to the patient a tamper-resistant dosage form made according to the method of claim 48.

The applicants hereby elect Claims 1-11, the subject matter of Group I. Applicants fully reserve the right to prosecute the subject matter of the non-elected claims in related applications. Applicants reserve the right to petition from the restriction requirement under 37 C.F.R. § 1.144.

No fee is believed to be due for this response. However, should any fee be required, please charge such fee to Duane Morris Deposit Account No. 04-1679.

Respectfully submitted,

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Enclosures